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BY EMAIL AND ECF

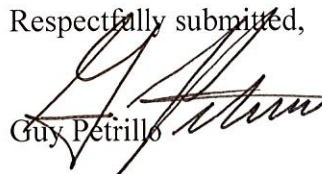
The Honorable William H. Pauley III
United States District Judge
Southern District of New York
500 Pearl Street, Room 1920
New York, NY 10007

Re: United States v. Michael Cohen, 18 Cr. 602 (WHP), 18 Cr. 850 (WHP)

Dear Judge Pauley:

In connection with the above-referenced cases, we write respectfully to correct footnote 7 on page 14 of our Sentencing Memorandum dated November 30, 2018. The number in footnote 7 should be approximately \$1.9 million, and includes federal and New York State taxes paid during the tax years in issue. We apologize for the error.

Respectfully submitted,


Guy Petrillo

cc: Andrea M. Griswold
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